

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

SECOND QUARTER 2002

Covering Sales Occurring in
April, May and June
and
Tax Collections Received in
April, May and June

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
First Quarter:	January, February, March	+1.7%	+5.0%	-1.4%
Second Quarter:	April, May, June	+1.2%	+2.6%	+1.7%
Third Quarter:	July, August, September	-3.4%	+3.3%	
Fourth Quarter:	October, November, December	-2.2%	+6.8%	

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.ndtaxdepartment.com/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2002 and sales and use tax collections received during the second quarter of 2002.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2002 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 2002. (Additional payments on May taxable sales and purchases will have been received after June, and will be reported as collections in the third quarter of 2002.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2002**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,363,397	\$216,612	\$3,580,009
Barnes	15,755,930	527,741	16,283,671
Benson	2,679,344	77,406	2,756,750
Billings	2,817,116	42,909	2,860,025
Bottineau	9,895,208	70,112	9,965,320
Bowman	5,086,142	384,068	5,470,210
Burke	1,698,529	5,304	1,703,833
Burleigh	236,193,096	9,606,654	245,799,750
Cass	431,408,346	31,836,848	463,245,194
Cavalier	6,425,018	89,965	6,514,983
Dickey	6,323,049	289,953	6,613,002
Divide	1,915,110	11,949	1,927,059
Dunn	2,407,156	14,021	2,421,177
Eddy	1,837,659	19,486	1,857,145
Emmons	4,038,998	56,490	4,095,488
Foster	8,582,925	447,074	9,029,999
Golden Valley	3,056,634	13,342	3,069,976
Grand Forks	185,751,753	6,440,482	192,192,235
Grant	2,279,476	20,984	2,300,460
Griggs	3,586,635	29,948	3,616,583
Hettinger	1,822,604	31,757	1,854,361
Kidder	2,761,044	41,365	2,802,409
LaMoure	6,328,583	100,649	6,429,232
Logan	2,306,039	9,312	2,315,351
McHenry	4,398,545	136,115	4,534,660
McIntosh	5,534,055	14,990	5,549,045
McKenzie	5,304,422	82,503	5,386,925
McLean	9,305,618	1,813,707	11,119,325
Mercer	10,391,423	127,325	10,518,748
Morton	38,178,144	1,805,368	39,983,512
Mountrail	6,640,440	83,363	6,723,803
Nelson	5,605,857	206,752	5,812,609
Oliver	584,185	1,120	585,305
Pembina	10,911,620	1,076,735	11,988,355
Pierce	8,342,457	729,097	9,071,554
Ramsey	32,174,006	255,758	32,429,764
Ransom	12,133,967	459,526	12,593,493
Renville	3,761,983	48,506	3,810,489
Richland	20,010,842	4,111,235	24,122,077
Rolette	5,778,535	16,413	5,794,948
Sargent	5,878,009	82,387	5,960,396
Sheridan	695,582	1,782	697,364
Sioux	71,637	18,256	89,893
Slope	134,185	1,362	135,547
Stark	57,621,265	3,450,884	61,072,149
Steele	1,434,823	57,812	1,492,635
Stutsman	43,105,683	2,913,047	46,018,730
Towner	2,103,356	149,316	2,252,672
Traill	15,778,847	186,679	15,965,526
Walsh	19,413,485	716,853	20,130,338
Ward	143,679,980	4,625,841	148,305,821
Wells	8,033,294	104,259	8,137,553
Williams	46,875,582	2,705,048	49,580,630
Subtotal In-State	\$1,472,201,618	\$76,366,470	\$1,548,568,088
Consolidated	54,755,871	29,314,421	84,070,292
Out-Of-State	189,280,230	<u>15,947,049</u>	<u>205,227,279</u>
Grand Total	\$1,716,237,719	\$121,627,940	\$1,837,865,659

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2001 and 2002**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER 2001	SECOND QUARTER 2002	PERCENT CHANGE	SECOND QUARTER 2001	SECOND QUARTER 2002	PERCENT CHANGE
Adams	\$3,812,776	\$3,363,397	-11.79%	\$4,048,601	\$3,580,009	-11.57%
Barnes	15,663,681	15,755,930	0.59%	16,222,805	16,283,671	0.38%
Benson	2,466,793	2,679,344	8.62%	2,487,565	2,756,750	10.82%
Billings	2,711,832	2,817,116	3.88%	2,806,255	2,860,025	1.92%
Bottineau	10,564,744	9,895,208	-6.34%	10,735,209	9,965,320	-7.17%
Bowman	5,909,677	5,086,142	-13.94%	6,324,270	5,470,210	-13.50%
Burke	1,447,485	1,698,529	17.34%	1,474,641	1,703,833	15.54%
Burleigh	210,743,674	236,193,096	12.08%	220,150,178	245,799,750	11.65%
Cass	412,651,470	431,408,346	4.55%	442,977,427	463,245,194	4.58%
Cavalier	6,676,053	6,425,018	-3.76%	6,728,678	6,514,983	-3.18%
Dickey	5,595,794	6,323,049	13.00%	5,719,276	6,613,002	15.63%
Divide	1,934,375	1,915,110	-1.00%	1,943,224	1,927,059	-0.83%
Dunn	2,350,508	2,407,156	2.41%	2,383,815	2,421,177	1.57%
Eddy	2,035,517	1,837,659	-9.72%	2,054,707	1,857,145	-9.62%
Emmons	4,698,723	4,038,998	-14.04%	4,750,144	4,095,488	-13.78%
Foster	9,635,784	8,582,925	-10.93%	9,885,583	9,029,999	-8.65%
Golden Valley	5,470,239	3,056,634	-44.12%	5,524,502	3,069,976	-44.43%
Grand Forks	172,639,734	185,751,753	7.60%	182,197,423	192,192,235	5.49%
Grant	2,608,736	2,279,476	-12.62%	2,728,185	2,300,460	-15.68%
Griggs	4,211,086	3,586,635	-14.83%	4,259,653	3,616,583	-15.10%
Hettinger	1,910,700	1,822,604	-4.61%	1,956,054	1,854,361	-5.20%
Kidder	2,597,152	2,761,044	6.31%	2,641,637	2,802,409	6.09%
LaMoure	6,282,764	6,328,583	0.73%	6,328,519	6,429,232	1.59%
Logan	2,623,406	2,306,039	-12.10%	2,643,703	2,315,351	-12.42%
McHenry	4,888,741	4,398,545	-10.03%	5,241,276	4,534,660	-13.48%
McIntosh	5,963,812	5,534,055	-7.21%	6,035,707	5,549,045	-8.06%
McKenzie	5,165,577	5,304,422	2.69%	5,351,080	5,386,925	0.67%
McLean	9,660,672	9,305,618	-3.68%	13,406,728	11,119,325	-17.06%
Mercer	9,902,118	10,391,423	4.94%	10,023,059	10,518,748	4.95%
Morton	37,330,636	38,178,144	2.27%	38,825,110	39,983,512	2.98%
Mountrail	6,787,958	6,640,440	-2.17%	6,878,754	6,723,803	-2.25%
Nelson	5,617,982	5,605,857	-0.22%	5,650,889	5,812,609	2.86%
Oliver	642,734	584,185	-9.11%	647,013	585,305	-9.54%
Pembina	11,201,538	10,911,620	-2.59%	13,429,389	11,988,355	-10.73%
Pierce	8,995,821	8,342,457	-7.26%	9,414,741	9,071,554	-3.65%
Ramsey	31,986,703	32,174,006	0.59%	32,360,618	32,429,764	0.21%
Ransom	13,869,095	12,133,967	-12.51%	14,372,802	12,593,493	-12.38%
Renville	3,530,937	3,761,983	6.54%	3,606,116	3,810,489	5.67%
Richland	20,222,064	20,010,842	-1.04%	23,749,032	24,122,077	1.57%
Rolette	6,155,046	5,778,535	-6.12%	6,192,054	5,794,948	-6.41%
Sargent	6,075,427	5,878,009	-3.25%	6,124,251	5,960,396	-2.68%
Sheridan	741,614	695,582	-6.21%	743,601	697,364	-6.22%
Sioux	82,683	71,637	-13.36%	82,994	89,893	8.31%
Slope	117,919	134,185	13.79%	119,750	135,547	13.19%
Stark	55,919,254	57,621,265	3.04%	58,041,707	61,072,149	5.22%
Steele	1,433,667	1,434,823	0.08%	1,532,684	1,492,635	-2.61%
Stutsman	43,938,142	43,105,683	-1.89%	46,367,398	46,018,730	-0.75%
Towner	2,233,660	2,103,356	-5.83%	2,461,077	2,252,672	-8.47%
Traill	11,109,400	15,778,847	42.03%	11,433,879	15,965,526	39.63%
Walsh	20,930,151	19,413,485	-7.25%	21,447,368	20,130,338	-6.14%
Ward	138,966,989	143,679,980	3.39%	142,808,471	148,305,821	3.85%
Wells	7,263,780	8,033,294	10.59%	7,710,118	8,137,553	5.54%
Williams	52,977,249	46,875,582	-11.52%	54,722,761	49,580,630	-9.40%
Subtotal In-State	\$1,420,954,072	\$1,472,201,618	3.61%	\$1,497,752,481	\$1,548,568,088	3.39%
Consolidated and Out-Of-State	254,124,291	244,036,101	-3.97%	310,063,381	289,297,571	-6.70%
Grand Total	\$1,675,078,363	\$1,716,237,719	2.46%	\$1,807,815,862	\$1,837,865,659	1.66%

TABLE 3

**Sales and Use Tax Collections
By County, Second Quarter 2002**

COUNTIES	TOTAL SECOND QUARTER 2002 COLLECTIONS
Adams	\$153,215.74 *
Barnes	757,076.21 *
Benson	83,488.41
Billings	25,239.04 *
Bottineau	464,178.78 *
Bowman	256,287.33 *
Burke	79,321.18 *
Burleigh	12,691,522.43 *
Cass	26,808,735.19 *
Cavalier	269,223.10 *
Dickey	283,131.54 *
Divide	84,174.93 *
Dunn	91,009.60 *
Eddy	88,509.95 *
Emmons	154,560.07 *
Foster	359,499.25 *
Golden Valley	107,966.62 *
Grand Forks	11,319,180.97 *
Grant	88,791.80 *
Griggs	116,373.39 *
Hettinger	83,296.51 *
Kidder	116,747.63
LaMoure	234,954.98 *
Logan	84,001.21 *
McHenry	196,543.90 *
McIntosh	190,797.69 *
McKenzie	220,943.29 *
McLean	413,876.04 *
Mercer	422,945.54 *
Morton	1,946,294.47 *
Mountrail	233,408.75 *
Nelson	158,853.92
Oliver	19,722.79
Pembina	521,889.58 *
Pierce	368,689.84 *
Ramsey	1,523,971.82 *
Ransom	468,870.81 *
Renville	120,828.56 *
Richland	1,291,910.05 *
Rolette	276,720.84 *
Sargent	253,885.07 *
Sheridan	33,279.03 *
Sioux	2,624.98
Slope	5,193.72
Stark	3,081,994.17 *
Steele	67,797.92 *
Stutsman	2,208,385.72 *
Towner	85,980.07 *
Traill	463,059.62 *
Walsh	785,250.53 *
Ward	8,306,506.39 *
Wells	273,498.70 *
Williams	2,355,924.24 *
TOTAL COLLECTIONS	
Subtotal In-State	\$81,100,133.91
Consolidated	4,151,836.98
Out-Of-State	10,439,775.50
Total In- and Out-Of-State	\$95,691,746.39
Adjustments and Accounts Receivable	2,937,051.75
Grand Total In- and Out-Of-State	\$98,628,798.14
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,618,003	\$2,610	\$1,620,613
Beach	1,116	2,931,063	13,342	2,944,405
Beulah	3,152	6,298,527	184,730	6,483,257
Bismarck	55,532	235,279,043	9,507,357	244,786,400
Bottineau	2,336	7,495,614	24,198	7,519,812
Bowman	1,600	4,506,601	239,744	4,746,345
Cando	1,342	1,641,148	122,927	1,764,075
Carrington	2,268	8,400,247	445,943	8,846,190
Casselton	1,855	3,465,262	39,484	3,504,746
Cavalier	1,537	5,882,632	781,584	6,664,216
Cooperstown	1,053	2,955,886	27,696	2,983,582
Crosby	1,089	1,678,409	8,796	1,687,205
Devils Lake	7,222	31,102,496	249,677	31,352,173
Dickinson	16,010	54,311,170	2,945,310	57,256,480
Ellendale	1,559	1,738,391	60,629	1,799,020
Fargo	90,599	374,099,546	29,289,802	403,389,348
Garrison	1,318	2,687,892	120,973	2,808,865
Grafton	4,516	14,185,605	318,079	14,503,684
Grand Forks	49,321	176,719,541	5,958,237	182,677,778
Harvey	1,989	6,137,859	83,334	6,221,193
Hazen	2,457	3,628,545	18,836	3,647,381
Hettinger	1,307	3,176,954	212,927	3,389,881
Hillsboro	1,563	3,228,253	110,439	3,338,692
Jamestown	15,527	42,241,293	2,567,789	44,809,082
Kenmare	1,081	4,293,919	174,544	4,468,463
Langdon	2,101	5,501,125	74,252	5,575,377
Larimore	1,433	1,230,546	68,868	1,299,414
Lincoln	1,730	247,366	679	248,045
Linton	1,321	2,173,471	47,202	2,220,673
Lisbon	2,292	11,082,268	67,543	11,149,811
Mandan	16,718	34,778,832	1,735,103	36,513,935
Mayville	1,953	3,929,653	4,648	3,934,301
Minot	36,567	136,080,489	4,349,183	140,429,672
New Rockford	1,463	1,517,640	21,541	1,539,181
New Town	1,367	920,538	44,335	964,873
Northwood	959	5,812,184	49,114	5,861,298
Oakes	1,979	4,198,663	213,480	4,412,143
Park River	1,535	2,563,556	65,870	2,629,426
Rolla	1,417	3,851,452	13,873	3,865,325
Rugby	2,939	8,234,182	729,097	8,963,279
Stanley	1,279	4,041,619	36,161	4,077,780
Tioga	1,125	2,712,159	237,446	2,949,605
Valley City	6,826	13,967,857	501,580	14,469,437
Wahpeton	8,586	14,993,871	3,864,639	18,858,510
Walhalla	1,057	1,361,260	215,511	1,576,771
Washburn	1,389	3,909,624	42,225	3,951,849
Watford City	1,435	4,873,172	63,659	4,936,831
West Fargo	14,940	43,532,838	2,119,643	45,652,481
Williston	12,512	42,888,098	2,459,154	45,347,252
Wishek	1,122	3,773,782	10,380	3,784,162
Subtotal 50 Cities	394,276	\$1,357,880,144	\$70,544,173	\$1,428,424,317
Remaining City Data	247,924	114,321,474	5,822,297	120,143,771
Total In-State	642,200	\$1,472,201,618	\$76,366,470	\$1,548,568,088
Consolidated		54,755,871	29,314,421	84,070,292
Out-Of-State		189,280,230	15,947,049	205,227,279
Grand Total In- and Out-Of-State		\$1,716,237,719	\$121,627,940	\$1,837,865,659

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2001	2002		2001	2002	
Ashley	\$2,106,821	\$1,618,003	-23.20%	\$2,109,552	\$1,620,613	-23.18%
Beach	5,378,140	2,931,063	-45.50%	5,432,403	2,944,405	-45.80%
Beulah	6,003,913	6,298,527	4.91%	6,378,563	6,483,257	1.64%
Bismarck	209,873,593	235,279,043	12.11%	218,840,181	244,786,400	11.86%
Bottineau	8,242,505	7,495,614	-9.06%	8,372,171	7,519,812	-10.18%
Bowman	5,232,990	4,506,601	-13.88%	5,387,819	4,746,345	-11.91%
Cando	1,774,262	1,641,148	-7.50%	1,991,167	1,764,075	-11.40%
Carrington	9,477,309	8,400,247	-11.36%	9,726,587	8,846,190	-9.05%
Casselton	3,640,583	3,465,262	-4.82%	3,697,192	3,504,746	-5.21%
Cavalier	6,144,400	5,882,632	-4.26%	8,102,586	6,664,216	-17.75%
Cooperstown	3,656,783	2,955,886	-19.17%	3,704,636	2,983,582	-19.46%
Crosby	1,708,392	1,678,409	-1.76%	1,714,215	1,687,205	-1.58%
Devils Lake	31,135,076	31,102,496	-0.10%	31,507,052	31,352,173	-0.49%
Dickinson	52,125,710	54,311,170	4.19%	54,075,009	57,256,480	5.88%
Ellendale	1,669,864	1,738,391	4.10%	1,748,869	1,799,020	2.87%
Fargo	362,995,513	374,099,546	3.06%	391,011,014	403,389,348	3.17%
Garrison	2,917,777	2,687,892	-7.88%	3,011,902	2,808,865	-6.74%
Grafton	15,474,121	14,185,605	-8.33%	15,611,684	14,503,684	-7.10%
Grand Forks	164,271,336	176,719,541	7.58%	173,574,084	182,677,778	5.24%
Harvey	5,892,358	6,137,859	4.17%	6,008,093	6,221,193	3.55%
Hazen	3,424,859	3,628,545	5.95%	3,454,716	3,647,381	5.58%
Hettinger	3,612,524	3,176,954	-12.06%	3,846,226	3,389,881	-11.86%
Hillsboro	3,300,883	3,228,253	-2.20%	3,550,282	3,338,692	-5.96%
Jamestown	42,975,620	42,241,293	-1.71%	44,689,356	44,809,082	0.27%
Kenmare	5,129,522	4,293,919	-16.29%	5,236,609	4,468,463	-14.67%
Langdon	5,668,254	5,501,125	-2.95%	5,719,365	5,575,377	-2.52%
Larimore	1,243,530	1,230,546	-1.04%	1,249,151	1,299,414	4.02%
Lincoln	233,296	247,366	6.03%	235,055	248,045	5.53%
Linton	2,300,205	2,173,471	-5.51%	2,341,675	2,220,673	-5.17%
Lisbon	12,791,606	11,082,268	-13.36%	12,850,279	11,149,811	-13.23%
Mandan	33,819,571	34,778,832	2.84%	35,237,956	36,513,935	3.62%
Mayville	3,783,399	3,929,653	3.87%	3,785,715	3,934,301	3.92%
Minot	130,685,404	136,080,489	4.13%	134,238,731	140,429,672	4.61%
New Rockford	1,689,678	1,517,640	-10.18%	1,708,868	1,539,181	-9.93%
New Town	945,603	920,538	-2.65%	1,005,289	964,873	-4.02%
Northwood	5,214,308	5,812,184	11.47%	5,254,892	5,861,298	11.54%
Oakes	3,592,459	4,198,663	16.87%	3,629,343	4,412,143	21.57%
Park River	2,787,281	2,563,556	-8.03%	2,927,390	2,629,426	-10.18%
Rolla	4,015,403	3,851,452	-4.08%	4,022,481	3,865,325	-3.91%
Rugby	8,871,347	8,234,182	-7.18%	9,290,267	8,963,279	-3.52%
Stanley	4,447,777	4,041,619	-9.13%	4,478,173	4,077,780	-8.94%
Tioga	4,201,038	2,712,159	-35.44%	4,618,330	2,949,605	-36.13%
Valley City	13,859,951	13,967,857	0.78%	14,394,512	14,469,437	0.52%
Wahpeton	15,020,698	14,993,871	-0.18%	18,340,446	18,858,510	2.82%
Walhalla	1,155,781	1,361,260	17.78%	1,282,280	1,576,771	22.97%
Washburn	3,976,202	3,909,624	-1.67%	3,988,062	3,951,849	-0.91%
Watford City	4,687,131	4,873,172	3.97%	4,794,146	4,936,831	2.98%
West Fargo	36,622,993	43,532,838	18.87%	38,591,024	45,652,481	18.30%
Williston	47,508,881	42,888,098	-9.73%	48,828,182	45,347,252	-7.13%
Wishek	3,750,450	3,773,782	0.62%	3,819,614	3,784,162	-0.93%
Subtotal 50 Cities	\$1,311,037,100	\$1,357,880,144	3.57%	\$1,379,413,194	\$1,428,424,317	3.55%
Remaining City Data	109,916,972	114,321,474	4.01%	118,339,287	120,143,771	1.52%
Total In-State	\$1,420,954,072	\$1,472,201,618	3.61%	\$1,497,752,481	\$1,548,568,088	3.39%
Consolidated and Out-Of-State	254,124,291	244,036,101	-3.97%	310,063,381	289,297,571	-6.70%
Grand Total In- and Out-Of-State	\$1,675,078,363	\$1,716,237,719	2.46%	\$1,807,815,862	\$1,837,865,659	1.66%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 2002

CITIES	TOTAL SECOND QUARTER 2002 COLLECTIONS
Ashley	\$59,692.48 *
Beach	104,811.79 *
Beulah	263,768.14
Bismarck	12,658,064.05 *
Bottineau	359,488.38 *
Bowman	214,729.99 *
Cando	69,619.15 *
Carrington	351,526.42 *
Casselton	139,838.87 *
Cavalier	271,442.25 *
Cooperstown	92,028.73 *
Crosby	77,476.76 *
Devils Lake	1,493,581.44 *
Dickinson	2,890,169.08 *
Ellendale	79,809.35 *
Fargo	23,907,152.00 *
Garrison	106,318.62 *
Grafton	579,913.75 *
Grand Forks	10,970,847.69 *
Harvey	216,181.02 *
Hazen	148,826.63 *
Hettinger	146,536.78 *
Hillsboro	133,420.52 *
Jamestown	2,147,656.24 *
Kenmare	150,024.22 *
Langdon	237,075.28 *
Larimore	60,065.99 *
Lincoln	11,964.29
Linton	84,336.52 *
Lisbon	389,321.03 *
Mandan	1,819,967.79 *
Mayville	171,628.64 *
Minot	8,054,823.25 *
New Rockford	76,523.90 *
New Town	38,916.28
Northwood	192,614.28
Oakes	189,116.44 *
Park River	106,067.89 *
Rolla	189,230.57 *
Rugby	364,009.73 *
Stanley	159,925.09 *
Tioga	175,710.33 *
Valley City	708,555.78 *
Wahpeton	1,087,239.83 *
Walhalla	75,679.30 *
Washburn	114,618.82
Watford City	205,749.26 *
West Fargo	2,416,146.89 *
Williston	2,137,344.98 *
Wishek	128,100.35 *
Subtotal 50 Cities	\$76,827,656.86
Remaining City Data	4,272,477.05
Total In-State	\$81,100,133.91
Consolidated	4,151,836.98
Out-Of-State	10,439,775.50
Total In- and Out-Of-State	\$95,691,746.39
Adjustments and Accounts Receivable	2,937,051.75
Grand Total In- and Out-Of-State	\$98,628,798.14
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2001 and 2002**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2001	SECOND QUARTER 2002	
Mining and Oil Extraction	\$10,732,965	\$12,789,544	19.16%
Construction	38,724,946	41,482,229	7.12%
Manufacturing	83,729,333	78,852,365	-5.82%
Transportation, Communication and Public Utilities	161,249,899	145,830,135	-9.56%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	136,895,107	129,740,771	-5.23%
Remaining Wholesale Trade	281,433,151	277,638,953	-1.35%
TOTAL WHOLESALE TRADE	418,328,258	407,379,724	-2.62%
Retail Trade	908,575,674	962,455,419	5.93%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	173,807,667	177,026,124	1.85%
Miscellaneous	12,667,120	12,050,119	-4.87%
GRAND TOTAL	\$1,807,815,862	\$1,837,865,659	1.66%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			